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From: Stephen J. Walder, Jr.	No. of Pages Including Cover Sheet: 19	
<p>Please Acknowledge Receipt of the Following Documents Filed Herewith:</p> <p>(1) Response to Final Office Action; and (2) Transmittal Document</p>		
Serial No. 09/838,420; Attorney Docket No. FR920000032US1		
Date: Thursday, March 17, 2005		

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Bauchot et al.

§ Group Art Unit: 2176

Serial No.: 09/838,420

§ Examiner: Stevens, Robert

Filed: April 19, 2001

§ Attorney Docket No.: FR920000032US1

For: Method and System in an
Electronic Spreadsheet for
Managing and Handling User-
Defined Options

§ Customer No.: 50170

§

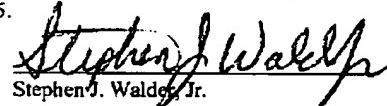
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By:


Stephen J. Walder, Jr.TRANSMITTAL DOCUMENT

Commissioner for Patents
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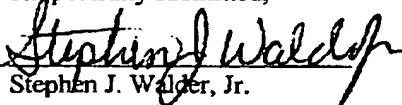
Sir:

ENCLOSED HEREWITH:

- Response to Final Office Action

No fees are believed to be required. If, however, any fees are required, I authorize the Commissioner to charge these fees which may be required to IBM Corporation Deposit Account No. 09-0447. No extension of time is believed to be necessary. If, however, an extension of time is required, the extension is requested, and I authorize the Commissioner to charge any fees for this extension to IBM Corporation Deposit Account No. 09-0447.

Respectfully submitted,


Stephen J. Walder, Jr.
Registration No. 41,534

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ATTORNEY FOR APPLICANTS

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application: **Bauchot et al.**Serial No.: **09/838,420**Filed: **April 19, 2001**For: **Method and System in an
Electronic Spreadsheet for Managing
and Handling User-Defined Options**§ Group Art Unit: **2176**

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§ Examiner: **Stevens, Robert**

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§ Attorney Docket No.: **FR920000032US1**

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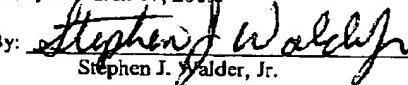
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RESPONSE TO FINAL OFFICE ACTION

Commissioner for Patents
P.O. Box 1450
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In response to the Final Office Action dated January 27, 2005, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Listing of Claims begins on page 3 of this paper.

Remarks begin on page 6 of this paper.